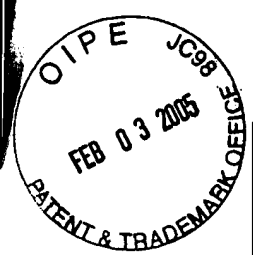


IFW

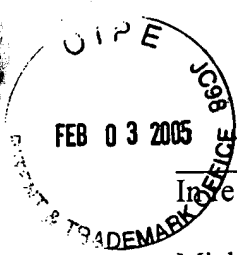


PTO/SB/21 (09-04)
Approved for use through 07/31/2006. OMB 0651-0031
U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE
Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

TRANSMITTAL FORM (to be used for all correspondence after initial filing)		Application Number	10/671,483
		Filing Date	September 29, 2003
		First Named Inventor	Michihiko YANAGISAWA et al.
		Art Unit	1763
		Examiner Name	Jeffrie Robert Lund
Total Number of Pages in This Submission	3	Attorney Docket Number	506212001200

ENCLOSURES (Check all that apply)		
<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): Return Receipt Postcard
<div>Remarks</div>		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT			
Firm Name	MORRISON & FOERSTER LLP		
Signature			
Printed name	Barry E. Bretschneider		
Date	February 3, 2005	Reg. No.	28,055

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:

Michihiko YANAGISAWA et al.

Application No. 10/671,483

Group Art Unit: 1763

Filed: September 29, 2003

Examiner: Jeffrie Robert Lund

For: MULTI-STEP LOCAL DRY ETCHING
METHOD FOR SOI WAFER

RESPONSE TO RESTRICTION REQUIREMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Action mailed January 19, 2005, applicants elect to prosecute the claims of Group I, claims 5-17, *without* traverse. The Examiner is authorized to cancel non-elected claims 18-20 upon the indication of allowable subject matter in this application.

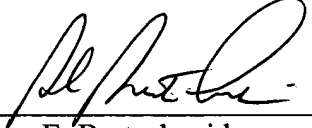
Early action allowing elected claims 5-17 is solicited.

In the event that the transmittal is separated from this document and the Patent and Trademark Office determines that an extension and/or other relief is required, applicants petition for any required relief including extensions of time and authorize the Commissioner to charge the cost

of such petitions and/or other fees due in connection with the filing of this document to **Deposit**
Account No. 03-1952, referencing Docket No. 506212001200.

Dated: February 3, 2005

Respectfully submitted,

By 

Barry E. Bretschneider

Registration No.: 28,055
MORRISON & FOERSTER LLP
1650 Tysons Blvd, Suite 300
McLean, Virginia 22102
Telephone: (703) 760-7743